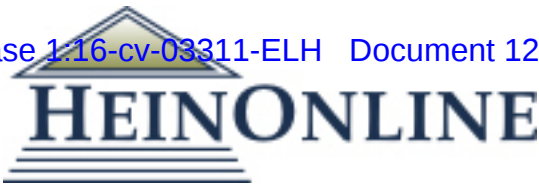


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, , 1856-1857 28 .

Chicago 7th ed.
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AGLC 4th ed.
" North Carolina - Public Laws, Regular Session 28.

OSCOLA 4th ed.
" 1856-1857 28

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offer to take them on the most favorable terms to the company.

President to
make return.

SEC. 5. *Be it further enacted*, That it shall become the further duty of the said president to make a full and fair return of the sale of said bonds to the next annual meeting of the stockholders of the company, in which return shall be stated the amount of bonds sold, the name of each purchaser and the rate of interest at which he purchased the bonds he holds on the company.

SEC. 6. *Be it further enacted*, That the bonds hereby authorized to be issued shall not be sold under par.

SEC. 7. *Be it further enacted*, That this act shall take effect from and after its ratification. [*Ratified the 2d day of February, 1857.*]

Chap. 33. AN ACT TO EXTEND THE TIME OF PAYMENT OF THE BONDS DUE FROM THE SEABOARD AND ROANOKE RAILROAD COMPANY TO THE STATE.

Extends the
time of pay-
ment five
years.

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the time of payment of the bonds held by the State against the Seaboard and Roanoke Company, be extended five years from the first day of January, 1857: *Provided*, Said company pays semi-annually the interest thereon, at the rate of six per cent. per annum. [*Ratified the 2d day of February, 1857.*]

REVENUE.

Chap. 34. AN ACT ENTITLED "REVENUE."

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*:

The following taxes shall be annually collected and paid by the citizens and other persons, and by owners of property situate in the State, besides the taxes which by any other

law may be imposed on them: unless the property in this chapter described shall be expressly exempt from taxation by this or some other law: the property and estate hereby Exemptions. exempted from taxation, are all such and their profits, as may belong to the State, or may belong to or be set apart for the University and colleges, institutes, academies and schools for the education of youth, or the support of the poor or afflicted, or specially set apart for and appropriated to divine worship.

2. There shall be annually levied upon all real property, Land tax. with the improvements thereon, including entries of land, fifteen cents on every hundred dollars value thereof.

3. If any person shall sell his real property and shall have Land bound. no estate within reach of the sheriff to satisfy the taxes imposed thereon at the time when they become demandable, the land shall be bound for the same, and the land shall be bound in like manner for all the taxes, both real and personal, due from the original owner.

4. Upon every free male, between twenty-one and forty- Poll tax. five years of age, a tax of fifty cents; and upon every slave of either sex, between twelve and fifty years of age, a tax of fifty cents shall be paid by the owner, unless when the owner may be a non-resident, then the hirer shall list and pay the tax: *Provided, however,* That the county court may exempt from a poll tax such poor and infirm persons, and disabled and insane slaves as they may declare and record, to be fit objects for exemption: *Provided further,* Provide. That the tax imposed by law for the insane asylum of North-Carolina of one and three-fourth cents on every one hundred dollars worth of land, and five and one-fourth cents on every taxable poll, is hereby discontinued.

5. Upon each toll gate of a turnpike road, a tax of fifteen Toll gat. s. dollars shall be paid by every owner, and a tax of five dollars per gate by every person who may be permitted to erect gates across a highway; and a tax equal to seven times the largest toll by the owner demanded upon every public ferry, and a tax of fifteen dollars on every toll bridge.

6. Upon every studhorse or jackass let to mares for a Studs and Jacks. price, a tax of six dollars, unless the value of the highest season for one mare shall exceed that sum, in which case a

tax of the highest price shall be paid, and they shall be listed by resident owners. Owners residing out of the State, of such as are kept within the same to be let to mares, shall pay the tax forthwith to the sheriff of any county in which the animal may stand, and in case of failure to do so the sheriff shall forthwith distrain and sell it for the tax.

On collateral
descents.

7. Upon the value of all real and personal estate which shall descend upon, be devised or bequeathed to, or shall become distributable among other persons than lineal descendants, or to or for the benefit of the father or mother, or any lineal ancestor of the deceased, where the real estate descended or devised, or both descended and devised, on or to any heir or devisee, shall be of the value of three hundred dollars, or the personal estate bequeathed to any legatee, or distributive share, or both legacy and distributive share, shall be of the value of two hundred dollars; the following taxes shall be paid:

(1) When such collateral relation shall be a brother or sister of the deceased, or any descendant of a brother or sister, a tax of one per cent.

(2) When such collateral relation shall be a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased, a tax of two per cent.

Proviso.

(3) When such collateral relation shall be in any other degree of consanguinity to the deceased than is above described, or the legatee or devisee shall be a stranger in blood to the deceased, a tax of three per cent: *Provided however*, That no devise or bequest, or distributive share to the widow of the deceased, nor any devise or bequest to the wife or widow of a son of the deceased, nor to the husband of a daughter of the deceased, whether she be living or dead, shall be taxed; nor shall the husband of any deceased wife receiving her estate after her death, be subject to any tax therefor, unless the same would have been taxable had she been living.

Executor or ad-
ministrator to
retain.

8. The executor or administrator of every such deceased person, on his settlement of the estate, shall retain out of the legacy or distributive share of every such legatee, or next of kin, the tax properly chargeable thereon; and, in case he

may have sold any real estate and there shall be a surplus in his hands not needed to pay debts and charges, he shall retain the proper tax of each person entitled to such surplus; which taxes he shall pay to the clerk of the court of pleas and quarter sessions of the county wherein the will was proved or administration granted.

9. If the executor or administrator shall fail to retain and pay the tax to the clerk, it shall be deemed a breach of his bond, if one shall have been executed, and the same shall be put in suit, on behalf of the State, by the county solicitor; or such executor, or administrator, with his sureties may be sued in equity at the cost of the State, in case of failure.

On failure to retain may be sued.

10. Whenever the personal property in the hands of such executor or administrator (the same not being needed to be converted into money in the course of administration) shall be of an uncertain value, he shall apply to the county court, to appoint three impartial persons of probity to assess the value thereof; and such assessment being returned to the court and confirmed, shall be conclusive of the value.

How to act when the value is uncertain.

11. The executor or administrator, as soon as he may ascertain that the land of the deceased will not be needed to pay his debts, shall report to the clerk of the court who receives the tax on personalty, an account of such real estate, and the tax thereon shall be paid by the heirs and devisees thereof respectively, to the said clerk; the value of the real estate to be ascertained as provided in the preceding section in relation to personalty, and the heir and devisee being duly notified of the motion to appoint commissioners.

Executor or administrator to report.

12. If they, or any of them, fail to pay said tax within twelve months after the report of the executor or administrator, the clerk shall report such default to the commissioner for the judicial circuit; who, thereupon, shall cause a *scire facias* to issue to the defaulting person, to show cause why judgment shall not be rendered against him for the tax, and the real estate be sold to pay the same; and the court shall render judgment and cause the tax to be collected and paid to the clerk.

Scire facias in certain cases.

13. The clerk shall keep a record of the taxes on the real and personal estate received by him in virtue of the six pre-

Clerk to keep a record.

ceding sections, and shall return to the comptroller a correct account of the same with his annual statement of other taxable property; and he shall annually return upon oath to the court of pleas and quarter sessions of his county, at the term next preceding the time at which the sheriff may settle with the comptroller, a correct account of the same, and immediately pay the money to the sheriff of the county, retaining three per cent. thereof for his services.

Commission-
ers.

14. The governor shall appoint in each judicial circuit, one or more commissioners, whose duty it shall be to institute and attend to all suits brought to enforce the collection of the tax laid in section *seven* of this chapter; and to bring suits and take such other steps as may be necessary to enforce the collection of all taxes due and unpaid, which have heretofore been laid on property real and personal, descended or devised to collateral relations; and the commissioners shall receive such compensation for their services as the governor may allow.

Intermeddlers
in estates.

15. In all cases where estates descend, or are devised to collateral relations, or strangers in blood, and the same shall be divided or settled, or an attempt be made to divide or settle them, without any lawful administration being had upon such estates, any person intermeddling in said estates, shall forfeit and pay the sum of five hundred dollars; to be sued for in the name of the State, in the superior court of the county wherein the testator or intestate had his domicile at the time of his death, and accounted for, when collected, as public tax.

Administra-
tion.

16. Whenever any person shall die, leaving no lineal descendants, and leaving property liable to the tax imposed by the *seventh* section of this chapter, and no administration shall be had on the estate, within three months thereafter, it shall be the duty of the county court, upon being informed of the fact, to grant administration thereof to the clerk of the county court, who shall retain and account for the tax according to the preceding sections of this chapter.

Duty of com-
missioners.

17. It shall be the duty of the commissioners to institute suit for all penalties incurred by clerks for failing to collect and account for the tax on collateral descents; which penalties shall be accounted for as public tax.

18. Every conveyance made by such deceased person with intent fraudently to evade the collection of said taxes, or any of them, shall, as against the State, be void ; and the same shall be chargeable at the suit of the State, on the property conveyed, in the hands of such vendee or donee, and his assignee. Fraudulent conveyance void.

19. Upon every dollar, more than six dollars, of net interest, not previously listed, either received during the year, next preceding the first day of April, or during that time, accrued, or converted into principal so as to become an interest-bearing subject, (whether demandable or not) on money owed, by solvent debtors, wherever they may reside, a tax of four cents. Tax on interest.

20. Upon every dollar, more than six dollars, of net dividend or profit, not previously listed, actually due or received during the year, ending on the said first day of April : upon money invested in steam vessels of twenty tons burden or upward, or in *stocks* of any *kind*, or in *shares* of any *incorporated* or *trading* company, whether in or out of the State, and herein shall be included all *bank* dividends, *bonds* and *certificates* of debt, of any other State, a tax of four cents. On dividends, profits, &c.

21. Such net interest, dividend, or profit, shall be ascertained by deducting from the whole amount thereof, such interest as during that time had accrued against the payer of the tax. How ascertained.

22. Upon every hundred dollars employed in buying and selling slaves, upon speculation, a tax of thirty-three and one-third cents: upon all sums of one hundred dollars and upward, employed in any other species of trade, for profit, by buying and selling, not in this chapter specially taxed, a tax of twenty cents; whether these trades be carried on with cash or upon credit. Tax on capital.

23. Upon each sulky, gig, buggy, barouche, carriage, and other pleasure vehicles in use by the owner, or by his consent, of the value of fifty dollars, and upwards, there shall be paid a tax of one per cent. upon the value thereof. Pleasure vehicles.

(2) Upon all gold and silver plate and ornamental jewelry in use, except ornamental jewelry worn by females, of as great a value as twenty-five dollars, one and one-fourth Plate, &c.

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per cent. on the value: on each gold watch in use, one dollar and twenty-five cents; on each silver or other watch in use, thirty cents.

Harps and
pianos.

(3) On each harp in use, two dollars and fifty cents; on each piano forte in use, one dollar and fifty cents.

Pistols, &c.

(4) On every pistol, except such as are used exclusively for mustering, and on every bowie-knife, one dollar and twenty-five cents; on dirks and sword canes, sixty-five cents: *Provided, however,* That of said arms, only such shall be taxable, as at some time within the year have been used, worn or carried about the person of the owner, or of some other, by his consent.

Retailers and
canes.

(5) On all licensed retailers of wines, cordials, or spirituous liquors, thirty dollars; on all gold-headed walking canes, in use by the owner, fifty cents; on all silver-headed walking canes, in use by the owner, twenty-five cents.

Tavern keep-
ers.

(6) All keepers of houses of public entertainment, whether in town or country, whose annual receipts amount to three hundred dollars or more, shall pay a tax of one-fourth of one per cent.: *Provided,* That nothing herein contained shall authorize the keepers of such houses to retail spirituous liquors, without taking a license to sell the same from the county courts, and paying tax for the same.

Billiard tables.

(7) On each public billiard table, one hundred and twenty-five dollars, except when there are more than one kept by the same individual in the same room; in that case, a tax of one hundred and twenty-five dollars, shall be paid on the first, and sixty-five dollars on each additional table; on each private billiard table, twenty-five dollars.

Bowling alleys.

(8) On each public bowling alley, commonly called nine pin or ten pin, or by what other name called, fifty dollars, and for each additional bowling alley, fifteen dollars.

Livery stables.

(9) On each livery stable, twenty-five dollars.

Cards.

(10) On each pack of playing cards, thirty-five cents, to be paid by the seller; and every merchant, shop-keeper, retailer, inn or ordinary or tavern-keeper, or public dealer in goods, wares and merchandise, or other thing, shall list the number of packs he may have sold during the year.

Peddlers of
patent medi-
cines, &c.

(11) On all peddlers of patent soap, medicines for killing crows, chinchies and other vermin, for the curing of head-